

143,459 Given Old-Age Aid in California

Sacramento, August 23 (INS).—A total of 143,459 persons in California received \$5,445,638 in old-age assistance during July, it was announced today by Martha Chickering, director of the State Department of Social Welfare.

This was an average of \$37.96 per person for the month as compared with an average of \$37.99 for the preceding month.

Largest amount doled out in a single county went to Los Angeles where 53,523 persons were given \$2,210,487.

In San Francisco County, 10,895 persons received \$416,840, and in Alameda County 8,399 old persons were given \$311,698.

Other large payments were:

San Bernardino, \$186,954 to 4,881 persons; San Diego County, \$282,385 to 7,278 persons; Santa Clara County, \$138,319 to 3,665 persons, and Fresno County, \$126,213 to 3,307 persons.—*San Francisco Call-Bulletin*, August 23.

LETTERS**Concerning Pacific States Medical Executives' Conference.**

(COPY)

PACIFIC STATES MEDICAL EXECUTIVES' CONFERENCE
OFFICE OF THE SECRETARY-TREASURER
PORTLAND, OREGON

Dr. George H. Kress, Secretary,
California Medical Association,
450 Sutter Street,
San Francisco, California.

Dear Doctor Kress:

Tentative plans provide for holding the Fourth Annual Session of the Pacific States Medical Executives' Conference at Portland on Sunday, December 8.

Since the 1939 Session in Seattle, the Nevada State Medical Association has affiliated with the Conference. Six Pacific States organizations are now members, including the California, Oregon, Washington, Idaho, Montana, and Nevada state associations.

The officers of the Conference are hopeful that each participating association will send one or more delegates to this year's meeting. As amended at the 1939 Session, the by-laws of the Conference provide as follows:

"Each constituent state medical association shall have three official or voting delegates to serve for three years or until their successors are selected and qualified; provided, that, beginning in 1940, one delegate shall be selected to serve for one year, one to serve two years, and one to serve three years.

"(It is suggested that the following officers and committeemen of the respective constituent state associations be considered for delegates; the President, the President-Elect, the Secretary, the Chairman of the Committee on Public Relations, Delegates to the American Medical Association, members of the Council, or other governing body, or other members.)"

You will observe that this provision appropriately leaves each affiliated association free to determine who its delegates shall be, as well as the manner of their selection.

We shall greatly appreciate it if you will arrange at an early date to have your association select its delegates. Please also obtain the authorization of your Council, Board of Trustees, or other governing body, for the attendance of at least one and, if possible, all three of your delegates at the coming meeting in Portland.

President H. E. Rhodehamel of Spokane has already written you soliciting the suggestions of your association as to subjects for discussion at the coming meeting. If you have not already done so, he will appreciate it if you will submit a list of suggested topics of common interest as soon as possible.

The annual dues of the Conference are \$10 for each affiliated association. A statement for 1940 dues is enclosed.

We shall greatly appreciate your cooperation in giving prompt attention to the subjects of this letter.

In pleasurable anticipation of your attendance at the coming meeting, we are

Medico-Dental Building.

Very sincerely yours,

PACIFIC STATES MEDICAL EXECUTIVES' CONFERENCE.

By CLYDE C. FOLEY, *Secretary-Treasurer*.

Concerning Sales Tax on Drugs Dispensed to Patients.

July 31, 1940.

Dear Doctor Babington:

Doctor Kress, secretary of the California Medical Association, forwarded to me a copy of your letter of July 16, 1940, in which you asked for information concerning the applicability of the sales tax to drugs furnished to patients as a part of treatment.

It is my opinion that there is little doubt that the physician is the consumer of the drugs and not a seller. The sales tax is collected from the person making the last sale of the property to the person who will consume the same. Therefore, it is up to the druggist who sells the drugs to the physician to collect and report the tax.

The Sales Tax Act makes no express statement in this regard nor has the question ever been submitted to a court. However, two rulings of the Board of Equalization are sufficiently analogous to merit the conclusion stated above.

Rule 16 of July 1, 1935, provides that dentists are to be considered as consumers and not sellers of the materials which they place in the patient's mouth. This would include gold inlays, etc., which are of greater value in proportion to the service rendered than are most of the drugs which a physician furnishes to patients.

Rule 25 of July 1, 1935, provides that drugs and materials furnished to patients by a hospital while the patient is confined in the hospital are not considered as being sold to the patient. However, the rule provides that where the hospital does make an outright sale of medicines, etc., to the patient and makes a separate charge therefor, the hospital must report the transaction as a sale.

Under the holding that a hospital is liable for a tax where it sells medicines and drugs directly to the patient at a specified price, it would be well for physicians to avoid specifying any charge to their patients for drugs given them and merely include the same as part of the general treatment fee.

There is a limit within which the transfer of property may be included as a part of a service, an example of which can be seen in the rule relating to optometrists.

Where an optometrist examines the eyes and then furnishes glasses, he is allowed to deduct from the total amount charged a reasonable amount for the examination services but must pay a tax on the balance. However, that situation is clearly distinguishable from your own.

I hope that this will be sufficient for your needs.

Very truly yours,

HARTLEY F. PEART.

Concerning Public Health Supervision of Passenger Boats.

CITY AND COUNTY OF SAN FRANCISCO
DEPARTMENT OF PUBLIC HEALTH

August 2, 1940.

To the Editor:—No other ships in the world have the safety afforded travelers by American shipping firms. Aside from the established high degree of the navigating

and engineering personnel, there is the guaranty of public health supervision which provides utmost protection during a voyage. The latter is well exemplified in the practices of the two largest passenger-carrying lines in San Francisco. Several years ago these firms solicited and obtained the inspection service of the San Francisco Health Department as a special inspectional supervision over each ship leaving San Francisco. Bacteriological analysis of drinking water and milk, and strict inspection of other food products by well-trained inspectors are part of the routine. Careful investigation is made of the general sanitation of all ship's quarters, and each boat is thoroughly examined to determine the extent of rodent or pest infestation. Rigid methods are constantly employed to keep the latter at an irreducible minimum.

In addition to this, all American passenger-carrying vessels maintain hospitals, treatment rooms and dispensaries that are operated by exceptionally well trained and qualified physicians and nurses. The American ship surgeon of today is not only well trained in medicine and surgery, but also in public health. He acts in the capacity of family physician, emergency surgeon and health officer to all passengers and crew members. All of which is indicative of the efforts being made by the American shipping industry to offer the highest degree of service and safety to the traveling public. This particular feature of shipping, however, is accepted by the public as a matter of course in the same manner as these services are received by the average citizen in normal habitat. They seem to know that such services protect every member of their family each day, but never think of the time, money and energy necessary to maintain such protection.

Very truly yours,

J. C. GEIGER, M. D.,
Director of Public Health.

Concerning Proposed License Tax on Businesses and Professions.

(COPY)

SAN FRANCISCO CHAMBER OF COMMERCE
333 PINE STREET

August 1, 1940.

To the Editor:—Opposition to the proposed License Tax Ordinance is expressed in a resolution, copy of which is attached, unanimously passed at a meeting of representatives of property owners and taxpayers, retailers, industrialists, organized labor affected by such taxation, and large and small businesses. At the meeting it was revealed that many of the individual property owners' organizations represented had already passed similar resolutions.

We are hopeful that you will agree with this resolution and will desire to have each organization of which you are a member pass a similar one. A suggested form for such purpose is also enclosed. It is recommended that when such a resolution is passed that the original be addressed to the Honorable Board of Supervisors, City Hall, San Francisco, but that it be sent to Will L. Merryman, San Francisco Chamber of Commerce, 333 Pine Street, so that he may present all such resolutions to the Board at one time. Individual copies of such resolutions should be sent to each member of the Board of Supervisors and to the Mayor.

It is important that you or a representative attend all meetings of the Finance Committee, and, most particularly, meetings of the Board of Supervisors from now on until this License Tax matter is disposed of. (For announcements of meetings of Finance Committee, watch the newspapers. The next meeting of the Board of Supervisors will be Monday, August 5, at 2 p. m.)

Sincerely yours,

WALTER A. HAAS, President.

WHEREAS, The proposed Occupational License Tax Ordinance before the Board of Supervisors will so increase the present heavy burden of taxation upon business, industry, and occupations as to discourage the continuance of industries now located here, as well as the establishment of new enterprises and plants in San Francisco; and

WHEREAS, Experience has shown that imposition of new forms of taxation does not ultimately reduce the tax rate on real property, but merely increases the total municipal budget expenditures without benefit to the taxpayers generally; now, therefore, be it

Resolved, That..... hereby goes on record unanimously as most vigorously opposed to the enactment of the proposed license tax ordinance both as to new occupations and businesses proposed to be taxed and as to the old classifications formerly so taxed under ordinances recently repealed; and be it further

Resolved, That this group call for immediate study and investigation by representatives of real estate owners and taxpayers, business, labor and industry, in cooperation with the Board of Supervisors and municipal officials, to analyze municipal expenditures and appropriations to the end that definite recommendations be made for reduction of costs of municipal government and a consequent reduction of tax rate without the imposition of new forms of taxation; and be it further

Resolved, That copies of this resolution be sent to each member of the Board of Supervisors and to the Mayor.

Concerning Serologic Tests for Syphilis.

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FEDERAL SECURITY AGENCY
U. S. PUBLIC HEALTH SERVICE
WASHINGTON

June 27, 1940.

To the Editor:—Consideration is now being given by the U. S. Public Health Service to the organization of an evaluation study of the performance of original serologic tests for syphilis by the authors of these techniques. This study will be directed by the Committee on Evaluation of Serodiagnostic Tests for Syphilis.

It is desired to bring this proposed investigation to the attention of every interested serologist. Your cooperation by publishing the attached announcement in an early issue of your medical journal will be greatly appreciated.

Sincerely yours,

THOMAS PARRAN,
Surgeon-General.

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Announcement of a Study to Evaluate Original Serologic Tests for Syphilis

More than five years ago the Committee on Evaluation of Serodiagnostic Tests for Syphilis, in cooperation with the United States Public Health Service, conducted a study to evaluate original serologic tests for syphilis or modifications thereof in the United States. The results of this study were published shortly after the investigation was completed.¹

Consideration is now being given by the Committee to the organization of a second evaluation study of original serologic tests for syphilis or modifications thereof within the next year. If the need for an investigation of this kind seems to justify the cost, invitations will be extended to the authors of such serologic tests who reside in the United States, or who may be able to participate by the designation of a serologist who will represent them in this country. The second evaluation study will be conducted utilizing methods comparable to those employed in the first study.²

Serologists who have an original serologic test for syphilis or an original modification thereof and who desire to

¹ Ven. Dis. Inform., 16:189. Washington, June, 1935.
J. A. M. A., 104:2083. Chicago, June 8, 1935.

² J. A. M. A., 103:1705. Chicago, December 1, 1934.